

Employer Contribution Rates

Police and Fire Retirement System Tier 1

Comparison of Expected Long-Term Rates with Fiscal Year End 2025 and 2026 Final Rates

(all rates are expressed as a %)

Retirement Plan	Plan ID	2/1/2025 Rates	2/1/2026 Rates	Expected Long-Term Rates
Basic Contributory Plan	371-a	15.9	16.6	12.2
Non-Contributory Plan with Guaranteed Benefits	375-c, 375-e	26.1	27.4	20.2
Career Plan	375-g	28.8	30.4	22.3
New Career Plan	375-i, 375-j	29.8	31.5	23.1
25-Year Non-Contributory Plan	384	30.3	32.0	23.5
25-Year Non-Contributory Plan, Additional 1/60ths	384-f	31.4	33.1	24.3
20-Year Non-Contributory Plan	384-d	35.7	37.7	27.6
20-Year Non-Contributory Plan, Additional 1/60ths	384-e	36.2	38.2	28.0
Options (rates are in addition to plan rates)				
5% Increased Take Home Pay	371-a(5)	3.5	3.5	3.5
8% Increased Take Home Pay	371-a(8)	4.1	4.1	4.1
Sick Leave	341-j	0.3	0.4	0.3
One-Year Final Average Salary	302-9(d)	4.5	4.5	4.5
Age 55 Plan	443-f1	N/A	N/A	N/A
25-Year Plan	443-f2	N/A	N/A	N/A
25-Year Plan, Additional 1/60ths	443-f3	N/A	N/A	N/A
20-Year Plan	443-f4	N/A	N/A	N/A
20-Year Plan, Additional 1/60ths	443-f5	N/A	N/A	N/A
20-Year Non-Contributory Plan, Additional 1/60ths, Credit for Non-Member Service	443-f6	N/A	N/A	N/A
Additional 1/60ths, Credit for Non-Member Service	384-ex	0.6	0.7	0.5

Employer Contribution Rates

Police and Fire Retirement System Tier 2

Comparison of Expected Long-Term Rates with Fiscal Year End 2025 and 2026 Final Rates

(all rates are expressed as a %)

Retirement Plan	Plan ID	2/1/2025 Rates	2/1/2026 Rates	Expected Long-Term Rates
Basic Contributory Plan	371-a	13.4	13.9	10.3
Non-Contributory Plan with Guaranteed Benefits	375-c, 375-e	20.8	21.8	16.1
Career Plan	375-g	22.9	24.1	17.7
New Career Plan	375-i, 375-j	23.6	24.8	18.3
25-Year Non-Contributory Plan	384	29.4	31.0	22.7
25-Year Non-Contributory Plan, Additional 1/60ths	384-f	31.0	32.7	24.0
20-Year Non-Contributory Plan	384-d	34.8	36.7	26.9
20-Year Non-Contributory Plan, Additional 1/60ths	384-e	35.9	37.9	27.8
Options (rates are in addition to plan rates)				
5% Increased Take Home Pay	371-a(5)	2.8	2.8	2.8
8% Increased Take Home Pay	371-a(8)	2.8	2.8	2.8
Sick Leave	341-j	0.3	0.3	0.2
One-Year Final Average Salary	302-9(d)	N/A	N/A	N/A
Age 55 Plan	443-f1	4.0	4.2	3.1
25-Year Plan	443-f2	5.0	5.3	3.9
25-Year Plan, Additional 1/60ths	443-f3	5.3	5.7	4.2
20-Year Plan	443-f4	6.0	6.4	4.6
20-Year Plan, Additional 1/60ths	443-f5	6.2	6.6	4.8
20-Year Non-Contributory Plan, Additional 1/60ths, Credit for Non-Member Service	443-f6	6.3	6.7	4.9
Additional 1/60ths, Credit for Non-Member Service	384-ex	0.7	0.7	0.5
Allows Tier 2 members in the listed plans to retire under an age-based plan at age 55 without age reduction	375-i, 375-j	0.6	0.6	0.4
	384-d	0.5	0.6	0.4
	384-e	0.1	0.1	0.1

Employer Contribution Rates

Police and Fire Retirement System Tier 3

Comparison of Expected Long-Term Rates with Fiscal Year End 2025 and 2026 Final Rates

(all rates are expressed as a %)

Retirement Plan	Plan ID	2/1/2025 Rates	2/1/2026 Rates	Expected Long-Term Rates
Basic Plan	371-a	13.4	13.9	10.3
Non-Contributory Plan with Guaranteed Benefits	375-c, 375-e	20.8	21.8	16.1
Career Plan	375-g	22.9	24.1	17.7
New Career Plan	375-i, 375-j	23.6	24.8	18.3
25-Year Plan	384	29.4	31.0	22.7
25-Year Plan, Additional 1/60ths	384-f	31.0	32.7	24.0
20-Year Plan	384-d	35.5	37.5	27.5
20-Year Plan, Additional 1/60ths	384-e	35.5	37.5	27.5
25-Year Plan, One-Year Final Average Salary option	384,1	35.5	37.5	27.5
25-Year Plan, Additional 1/60ths, One-Year Final Average Salary option	384-f1	35.5	37.5	27.5
20-Year Plan, Additional 1/60ths, Credit for Non-Member Service	384-ex	35.5	37.5	27.5
Police and Fire Plan (Article 14)	A14PF	35.5	37.5	27.5
Options (rates are in addition to plan rates)				
Sick Leave	341-j	0.3	0.3	0.2
One-Year Final Average Salary — Age 55 Plan	443-f1	4.0	4.2	3.1
Allows Tier 3 members in the listed plans to retire under an age-based plan at age 55 without age reduction	PA14P	0.1	0.1	0.1

Employer Contribution Rates

Police and Fire Retirement System Tier 5 Non-Contributory

Comparison of Expected Long-Term Rates with Fiscal Year End 2025 and 2026 Final Rates

(all rates are expressed as a %)

Retirement Plan	Plan ID	2/1/2025 Rates	2/1/2026 Rates	Expected Long-Term Rates
Basic Plan	371-a	N/A	N/A	N/A
Non-Contributory Plan with Guaranteed Benefits	375-c, 375-e	N/A	N/A	N/A
Career Plan	375-g	N/A	N/A	N/A
New Career Plan	375-i, 375-j	N/A	N/A	N/A
25-Year Plan	384	28.1	29.6	21.7
25-Year Plan, Additional 1/60ths	384-f	29.7	31.3	23.0
20-Year Plan	384-d	33.2	35.0	25.7
20-Year Plan, Additional 1/60ths	384-e	34.3	36.2	26.5
Options (rates are in addition to plan rates)				
Sick Leave	341-j	0.3	0.3	0.2
One-Year Final Average Salary				
Age 55 Plan	443-f1	N/A	N/A	N/A
25-Year Plan	443-f2	2.4	3.9	2.9
25-Year Plan, Additional 1/60ths	443-f3	2.5	4.2	3.1
20-Year Plan	443-f4	2.8	4.7	3.4
20-Year Plan, Additional 1/60ths	443-f5	2.9	4.9	3.6
20-Year Non-Contributory Plan, Additional 1/60ths, Credit for Non-Member Service	443-f6	3.0	5.0	3.6
Additional 1/60ths, Credit for Non-Member Service	384-ex	0.6	0.7	0.5
Allows Tier 5 members in the listed plans to retire under an age-based plan at age 55 without age reduction	375-i, 375-j	N/A	N/A	N/A
	384-d	0.5	0.6	0.4
	384-e	0.1	0.1	0.1

Employer Contribution Rates

Police and Fire Retirement System Tier 5 Contributory

Comparison of Expected Long-Term Rates with Fiscal Year End 2025 and 2026 Final Rates

(all rates are expressed as a %)

Retirement Plan	Plan ID	2/1/2025 Rates	2/1/2026 Rates	Expected Long-Term Rates
Basic Plan	371-a	9.4	9.6	7.1
Non-Contributory Plan with Guaranteed Benefits	375-c, 375-e	16.4	17.1	12.6
Career Plan	375-g	18.4	19.3	14.2
New Career Plan	375-i, 375-j	19.1	20.0	14.7
25-Year Plan	384	24.6	25.9	19.0
25-Year Plan, Additional 1/60ths	384-f	25.9	27.2	20.0
20-Year Plan	384-d	30.0	31.6	23.2
20-Year Plan, Additional 1/60ths	384-e	30.5	32.1	23.6
Options (rates are in addition to plan rates)				
Sick Leave	341-j	0.3	0.3	0.2
One-Year Final Average Salary				
Age 55 Plan	443-f1	1.9	3.2	2.3
25-Year Plan	443-f2	2.4	3.9	2.9
25-Year Plan, Additional 1/60ths	443-f3	2.5	4.2	3.1
20-Year Plan	443-f4	2.8	4.7	3.4
20-Year Plan, Additional 1/60ths	443-f5	2.9	4.9	3.6
20-Year Non-Contributory Plan, Additional 1/60ths, Credit for Non-Member Service	443-f6	3.0	5.0	3.6
Additional 1/60ths, Credit for Non-Member Service	384-ex	0.6	0.7	0.5
Allows Tier 5 members in the listed plans to retire under an age-based plan at age 55 without age reduction	375-i, 375-j	0.5	0.5	0.4
	384-d	0.5	0.6	0.4
	384-e	0.1	0.1	0.1

Employer Contribution Rates

Police and Fire Retirement System Tier 6 Non-Contributory

Comparison of Expected Long-Term Rates with Fiscal Year End 2025 and 2026 Final Rates

(all rates are expressed as a %)

Retirement Plan	Plan ID	2/1/2025 Rates	2/1/2026 Rates	Expected Long-Term Rates
Basic Plan	371-a	N/A	N/A	N/A
Non-Contributory Plan with Guaranteed Benefits	375-c, 375-e	N/A	N/A	N/A
Career Plan	375-g	N/A	N/A	N/A
New Career Plan	375-i, 375-j	N/A	N/A	N/A
25-Year Plan	384	25.8	29.6	21.7
25-Year Plan, Additional 1/60ths	384-f	27.2	31.2	22.9
20-Year Plan	384-d	30.4	35.0	25.7
20-Year Plan, Additional 1/60ths	384-e	31.4	36.1	26.5
Options (rates are in addition to plan rates)				
Sick Leave	341-j	0.3	0.3	0.2
Additional 1/60ths, Credit for Non-Member Service	384-ex	0.6	0.7	0.5
Allows Tier 6 members in the listed plans to retire under an age-based plan at age 55 without age reduction	375-i, 375-j	N/A	N/A	N/A
	384-d	0.5	0.6	0.4
	384-e	0.1	0.1	0.1

Employer Contribution Rates

Police and Fire Retirement System Tier 6 Contributory

Comparison of Expected Long-Term Rates with Fiscal Year End 2025 and 2026 Final Rates

(all rates are expressed as a %)

Retirement Plan	Plan ID	2/1/2025 Rates	2/1/2026 Rates	Expected Long-Term Rates
Basic Plan	371-a	5.2	6.1	4.6
Non-Contributory Plan with Guaranteed Benefits	375-c, 375-e	11.7	13.8	10.2
Career Plan	375-g	13.7	16.1	11.9
New Career Plan	375-i, 375-j	14.3	16.8	12.4
25-Year Plan	384	19.1	22.4	16.5
25-Year Plan, Additional 1/60ths	384-f	19.9	23.5	17.3
20-Year Plan	384-d	24.3	28.5	21.0
20-Year Plan, Additional 1/60ths	384-e	24.7	28.9	21.3
Options (rates are in addition to plan rates)				
Sick Leave	341-j	0.3	0.3	0.2
Additional 1/60ths, Credit for Non-Member Service	384-ex	0.5	0.6	0.4
Allows Tier 6 members in the listed plans to retire under an age-based plan at age 55 without age reduction	375-i, 375-j	0.4	0.4	0.3
	384-d	0.4	0.5	0.3
	384-e	0.1	0.1	0.1